



Impact of Treasury Single Account (TSA) Policy on Staff Career Development and Welfare Management in Federal Universities Within the South-South Region of Nigeria

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ABSTRACT

The study explored the Impact of Treasury Single Account (TSA) on staff career development and welfare management in federal universities within the South-South Region of Nigeria. Two specific purposes, two research questions and two null hypotheses guided the study. The study adopted descriptive survey design. The population of the study comprised 7240 academic staff from six (6) Federal Universities in South Southern Nigeria. This comprises the staff of the rank of Lecturer II to Professors (7017), Senior Officers in the Bursary Department (106), Personnel Department (88), and Senior Officers in the Office of the Vice Chancellor (29). The sample of the study consisted 379 academic and non-academic staff selected Yaro Yamane Formula. The instrument for data collection was a researcher self-made 13-item questionnaire titled "Impact of TSA Policy on Staff Career Development and Welfare Questionnaire" (ITSASCDWMQ). The questionnaire was validated by three expert from the department of Educational foundation and internal consistency reliability established which yielded an index of 0.79. The data collected were analysed using mean and standard deviation for research questions, while the four null hypotheses was tested using t-test of independent sample. The finding of the study revealed among other things that TSA implementation in South Southern Federal Universities does not promote staff career development and staff welfare management. Based on these findings, the study recommended among other things that the Federal Government of Nigeria should initiate a comprehensive review of the TSA policy with specific attention to the peculiar operational and developmental needs of federal universities.

Key Word: TSA, Staff Career Development, Welfare Management, Federal Universities

Introduction:

The impact of fiscal policies on the management and development of human resources in public institutions, such as federal universities, is an area of increasing concern in Nigeria. The Treasury Single Account (TSA) system, introduced by the federal government in 2015, represents a monumental shift in the management of government funds. According to Okafor (2019), TSA was designed to centralize government revenues and enhance financial transparency in tertiary institutions. The primary goal of TSA was to improve accountability and eliminate leakages in government revenue collection and expenditure (Olawoyin, 2024). The implementation of the Treasury Single Account (TSA) in Nigeria was initiated by the Federal Government to improve transparency, accountability, and efficient management of public finances. While these objectives are laudable, the practical application of TSA within federal universities has posed significant challenges to institutional autonomy and effective administration. The compulsory remittance of all revenues, including internally generated funds, into the TSA has restricted universities' ability to independently plan and execute development projects, staff training, and welfare programmes. One major area affected has been research funding. Delays in accessing research grants due to centralised financial processes have stifled innovation and academic productivity. Similarly, the inability of universities to respond promptly to staff needs, such as salary arrears, allowances, and promotions, has affected morale and job satisfaction among university staff (Olawoyin, 2024).

Acknowledging these challenges, the Federal Government recently announced a partial exemption of research grants and endowment funds from the TSA. This development, announced in September 2024, allows federal universities to manage third-party funded research and endowments through commercial bank accounts. The Office of the Accountant-General of the Federation subsequently issued operational guidelines requiring prior approval before opening such accounts and ensuring that the funds are strictly used for the intended research purposes (Punch, 2024a; Vanguard, 2024). These reforms are a positive step towards restoring some measure of financial flexibility to Nigerian universities. However, the need for broader reforms remains critical. Many university administrators continue to advocate for greater autonomy in managing internally generated revenues and staff welfare funds, which remain under the constraints of the TSA policy (Punch, 2024b). Although TSA has helped reduce corruption and promote financial accountability, its rigid application in federal universities has hindered effective university management particularly in relation to staff development and welfare.

Staff development and welfare management are integral aspects of human resource management in any organization, particularly in educational institutions. Staff development refers to the process through which employees acquire and enhance skills, knowledge, and competencies that enable them to perform better in their current roles and prepare for future responsibilities (Armstrong, 2010). This includes formal training, mentorship programs, career advancement opportunities, and other initiatives aimed at improving the professional and personal growth of staff members. It is critical for maintaining motivation, enhancing performance, and fostering employee satisfaction and loyalty. In the context of universities, staff development is vital for improving teaching quality, administrative efficiency, and institutional success.

Staff welfare management pertains to the various policies, programs, and services provided by an organization to ensure the well-being of its employees. In universities, this includes a wide range of activities, such as ensuring competitive salaries, providing health and retirement benefits, offering safe working conditions, and facilitating work-life balance (Ogunyemi, 2018). A well-managed welfare program ensures that staff are supported not only financially but also in terms of their health, morale, and job satisfaction. Effective welfare management directly influences employee engagement, retention, and overall institutional performance.

The TSA, by consolidating all public sector funds into a single account and enforcing strict budgetary controls, has led to significant challenges for universities in managing their financial resources. These financial constraints have had a direct effect on how resources are allocated for staff development programs, welfare initiatives, and career advancement opportunities. While the intent of TSA is to promote fiscal responsibility, its unintended consequences may include underfunding critical staff welfare and development programs, which are essential for maintaining high levels of staff performance and satisfaction.

Despite its well-documented benefits in ensuring financial discipline, the TSA's impact on staff development and welfare management in Nigerian federal universities, particularly those in the South-Southern region, has not been comprehensively studied. There was growing concern among university staff about the impact of reduced budgets on training opportunities, staff promotions, and other welfare provisions, such as healthcare benefits and retirement plans. This study, therefore, explored the implications of TSA on staff career development and welfare management in federal universities in the South-South region of Nigeria.

By investigating the relationship between TSA implementation and staff development and welfare, this research aims to provide insights into how financial reforms in the public sector may affect the human capital within Nigeria's academic institutions. Ultimately, it seeks to offer policy recommendations for improving staff welfare and development programs within the constraints of the TSA framework.

Statement of the Problem:

The implementation of the Treasury Single Account (TSA) has brought about substantial changes in the financial management systems of federal universities in Nigeria, especially in the South-South region. However, the impact of these changes on staff career development and welfare management remains underexplored. While TSA is designed to promote financial transparency and accountability, there is concern that the restrictions imposed on university budgets may adversely affect staff welfare programs, including training opportunities, salary enhancements, and benefits.

Nevertheless, career development in academic and non-academic staff may be hindered by budgetary constraints, as universities are forced to operate within tighter financial limits. This raises questions about the long-term implications of TSA on the professional growth of staff, particularly in a system that is already grappling with issues such as inadequate funding and poor working conditions. There is also limited research on how these financial controls intersect with staff satisfaction, retention, and overall career advancement. This study investigated the impact of the TSA policy on the career development and welfare management of staff in federal universities within the South Southern region of Nigeria. It will examine whether the policy has led to improvements or setbacks in staff welfare and career progression, thereby providing valuable insights into the broader implications of fiscal reforms on public university systems.

Purpose of the Study

The main purpose of this study was to determine the impact of the TSA policy on the career development and welfare management of staff in federal universities within the South Southern region of Nigeria. Specifically, the study is determined;

1. Ascertain the impact of TSA on career development of staff in Federal Universities, South Southern Nigeria.
2. Find out the impact of TSA on the management of staff welfare in Federal Universities in South Southern Nigeria.

Research Questions

The following research questions guided the study

1. What is the impact of TSA on career development of staff in Federal Universities, South Southern Nigeria?
2. What is the impact of TSA on the management of staff welfare in Federal Universities in South Southern Nigeria?

Hypotheses

The following two null hypotheses tested at 0.05 level of significance guided the study

H₀₁: There is no significant difference on the mean rating of academic and non-academic

staff on the impact of TSA on career development of staff in Federal Universities, South Southern Nigeria

HO₁: There is no significant difference on the mean rating of academic and non-academic

staff on the impact of TSA on the management of staff welfare in Federal Universities in South Southern Nigeria.

Literature Review

The literature review of this study is organized according to the following sub-headings:

Conceptual Framework

The conceptual framework for this study is anchored on the notion that Treasury Single Account (TSA), as a public financial management reform policy, plays a significant role in shaping the human resource management practices of federal universities, particularly in areas of employee resourcing and reward management. TSA, by centralizing and streamlining the government's revenue collection and disbursement systems, directly influences how universities recruit, retain, and compensate their staff. The conceptual framework of this study is presented in a schematic diagram presented in figure 1 below.

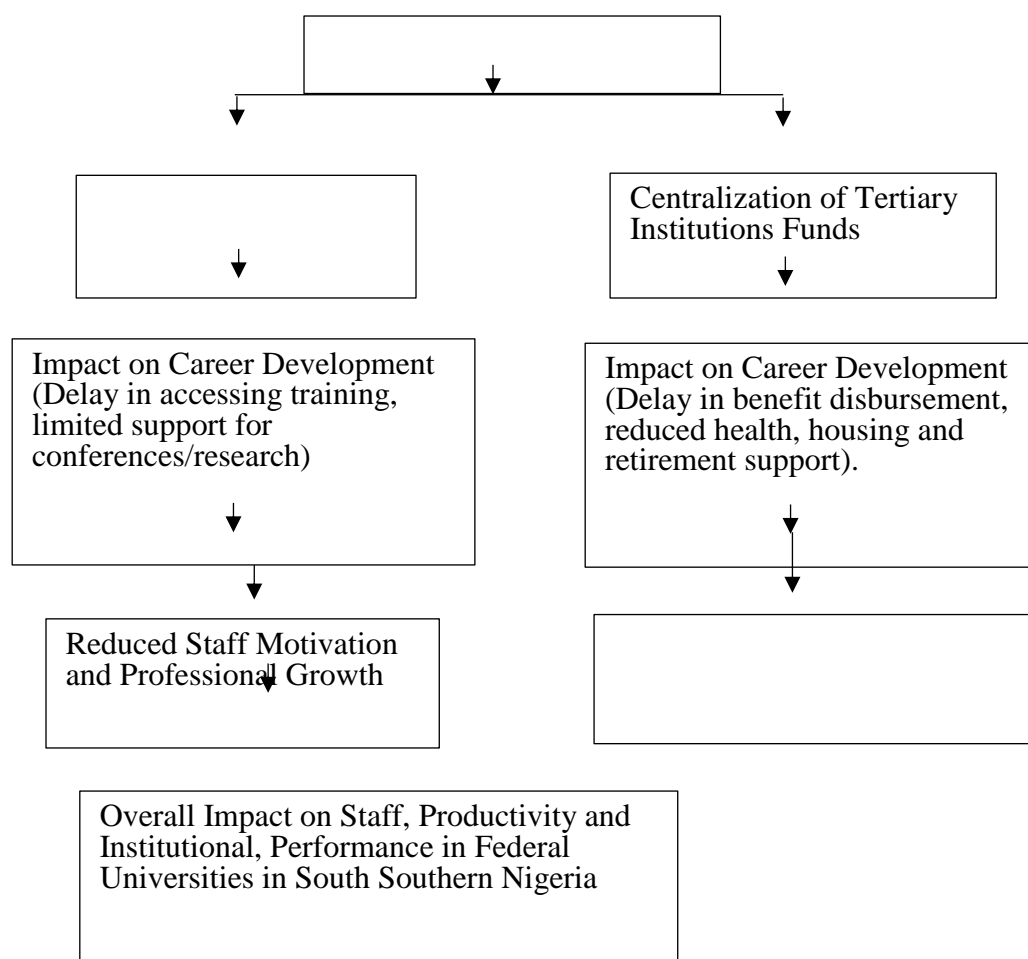


Figure 1: Conceptual Framework of the Study

Treasury Single Account (TSA)

The Treasury Single Account (TSA) is a public accounting system introduced by the Federal Government of Nigeria as part of its financial reform agenda to enhance transparency, reduce corruption, and promote accountability in the management of public funds. It is a unified structure of government bank accounts that consolidates all inflows from the various Ministries, Departments, and Agencies (MDAs) into a single account maintained at the Central Bank of Nigeria (CBN). This reform was fully implemented in 2015 and has since had far-reaching implications across sectors, including tertiary education. The purpose of the TSA is to ensure effective control and monitoring of government revenues, reduce leakages, and facilitate efficient management of funds. In the context of federal universities, especially in the South-South geopolitical zone, the implementation of TSA has triggered both structural and operational changes. These changes have direct implications on two critical aspects of university administration such staff career development and welfare management.

TSA and Staff Career Development

Career development refers to the progression and growth of an individual within a professional framework, involving training, professional development programs, academic research opportunities, and promotions. In the university system, career development is often supported through funding for staff training (both locally and internationally), sponsorship for conferences and workshops, research grants, and postgraduate education. Before the implementation of the TSA, federal universities had more financial flexibility to allocate internal revenues to these purposes. However, with TSA in place, all internally generated revenues must be remitted into the unified treasury account, and spending from such accounts is subject to bureaucratic approvals and delays.

TSA and Staff Welfare Management

Staff welfare management involves the planning and implementation of programs aimed at enhancing employee well-being, satisfaction, and productivity. Welfare packages typically include health services, housing, pension and retirement plans, transport allowances, leave bonuses, insurance coverage, and other forms of incentives. Effective welfare management is essential in educational institutions as it helps to retain skilled staff, promote loyalty, and foster a productive work environment.

The introduction of TSA has significantly influenced how these welfare programs are managed. According to Ogbonna and Ebimobwei (2017), the centralized nature of the TSA limited the discretionary powers of university management to allocate funds promptly for staff welfare. Their study observed that many institutions faced difficulties in processing urgent welfare needs, including health emergencies and housing loans, due to procedural delays in accessing funds from the TSA account.

Theoretical Framework

The theoretical framework of this study is embedded on the strategic Human Resource Management (SHRM) Theory. This theory was propounded by Wright and McMahan in 1992. The theory emphasizes the alignment of human resource (HR) strategies and practices with the overall goals and strategies of the organization. It asserts that effective human resource management contributes to organizational performance when HR practices are systematically integrated and strategically implemented. Key components include planning, recruitment, reward systems, performance management, and workforce development aligned with organizational objectives.

The SHRM theory is applicable in understanding how federal universities align their employee resourcing and reward management practices within the framework of the TSA policy. TSA, being a government-driven financial strategy, requires universities to adapt their HR practices to meet national fiscal policies. The theory supports examining how the strategic realignment of HR practices under TSA affects recruitment, staff retention, and compensation management.

Empirical Studies

Onuigbo and Edoko (2020) in their study titled *"TSA and Human Resource Management in Nigerian Federal Universities,"* found that TSA procedures have significantly restricted timely access to funds for research, conference attendance, and academic sponsorships. This delay has had a demoralizing effect on university staff, as opportunities for professional development are either delayed or missed due to lack of timely funding. In a related study, Ibrahim and Bala (2018) explored the relationship between TSA implementation and academic progression among university lecturers. They reported that many universities experienced reductions in sponsorship for PhD programs, sabbaticals, and international collaborations due to fund inaccessibility. The implication is that staff members are forced to seek external funding or self-sponsor their career advancement, which is not always feasible given their salary structure.

Adewale and Aborishade (2021) reported that several scheduled capacity-building workshops were either canceled or poorly executed due to delays in fund disbursement under the TSA regime. They argued that such bureaucratic bottlenecks reduce institutional competitiveness, hinder academic excellence, and impact staff motivation negatively. Nwakoby et al. (2020) also examined the effects of TSA on institutional autonomy and staff welfare. Their findings revealed that the bureaucratic layers involved in accessing TSA funds discouraged university bursary departments from responding promptly to staff needs. Issues such as delayed payment of leave bonuses, allowances, and reimbursements became commonplace, leading to increased dissatisfaction among staff.

More so, Ezekwesili and Okeke (2019) investigated the perceptions of university staff on the management of welfare services before and after TSA implementation. They discovered a sharp decline in staff satisfaction and trust in university management due to the delays and inconsistencies in welfare-related payments. The study concluded that while TSA may serve broader national financial goals, it often disregards the peculiarities and urgency of welfare demands in university settings. Finally, Abdulrahman and Lawal (2021), a comparative analysis of staff welfare before and after the implementation of TSA showed a significant reduction in the quality and promptness of welfare services. The researchers emphasized that the inability of universities to manage their internally generated revenues directly has weakened their ability to incentivize and motivate staff through effective welfare programs.

These studies pointed out that although TSA has introduced transparency and improved accountability in financial management, it has also inadvertently constrained the flexibility and responsiveness of universities in supporting staff career development. The studies reviewed also collectively highlight the unintended consequences of TSA on the human resource management functions of federal universities. Although the TSA is not inherently detrimental, the rigid operational model and centralized control limit the responsiveness of university management to staff welfare needs.

Methodology

The design of the study was descriptive survey design. This design was employed in describing the impact it created on staff personnel management thereby relating the status quo with the previous state of staff personnel resources management in universities. The population of the study comprised 7240 academic staff from six (6) Federal Universities in South Southern Nigeria. This comprises the staff of the rank of Lecturer II to Professors (7017), Senior Officers in the Bursary Department (106), Personnel Department (88), and Senior Officers in the Office of the Vice Chancellor (29). The sample of the study consisted 379 academic and non-academic staff selected Yaro Yamane Formula. The instrument for data collection was a researcher self-made 13-item questionnaire titled “*Impact of TSA Policy on Staff Career Development and Welfare Questionnaire*” (ITSASCDWMQ). The questionnaire was validated by three expert from the department of Educational foundation and internal consistency reliability established which yielded an index of 0.79. The data collected were analysed using mean and standard deviation for research questions, while the four null hypotheses was tested using t-test of independent sample.

Results

The results of the study were presented in tables based on the two research questions and two null hypotheses.

Research Question 1: What is the impact of TSA on career development in Federal Universities in South-South Nigeria?

Table 1: Mean response of University staff on the impact of TSA on Career Development in Federal Universities in South Southern, Nigeria

S/N	Items	(Mean) \bar{X}	S.D	Decision
1	Implementation of TSA in the university unified accounting system to promote more opportunities for professional staff training	2.18	0.99	Disagree
2	TSA has led to modification of accounting entries that provided opportunities for improvement in job/career prospect.	1.78	0.97	Disagree
3	The implementation of TSA in the university provides more opportunities for hitch-free transfer of service from one university to another	1.98	0.95	Disagree
4	The implementation of TSA in the university provides transparency in performance appraisal of staff	1.83	1.06	Disagree
5	TSA promotes career planning which is a veritable component of staff career development in the Universities	2.05	1.00	Disagree
6	The implementation of TSA in the university provides for succession planning in human resources management of universities	1.95	0.98	Disagree
7	The implementation of TSA in the university provides better mechanisms for simulations in skill development to suit emergencies	1.84	0.82	Disagree
8	TSA provides clearer opportunity for self-study of university staff to enhance new knowledge and innovation	2.00	0.84	Disagree
Grand Mean		1.951		

Note: Strongly Disagree (SD) 1; Disagree (D) 2; Agree (A) 3; and Strongly Agree (SA) 4.

From the Table 1, it was revealed that TSA implementation is not improving staff career development. The table shows that all the items raised in the table have a mean values that are below the criterion mean. The Grand Mean indicated 1.951 which was also below the criterion mean of 2.50 and the SD ranged between 0.825 to 1.055 showing that the extent of variances of the mean values are not far from the central mean. Hence, it shows that TSA implementation in South Southern Federal Universities of Nigeria is not promoting career development of university staff in the area.

Research Question 2: What is the impact of TSA on Management of Staff Welfare in Federal Universities in South Southern Nigeria?

Table 2: Mean response of University staff on the impact of TSA on Staff Welfare Management in Federal Universities in South Southern Nigeria

S/N	Items	(Mean) \bar{X}	S.D	Decision
9	The implementation of TSA in the university provides for more harmonious relationship between university staff and government	1.83	0.97	Disagree
10	The implementation of TSA in the university minimized irregularity in staff salary payment	2.07	0.99	Disagree
11	Implementation of TSA in the university provide more chances for the payment of incentives to university staff	1.80	0.93	Disagree
12	Implementation of TSA in the university has enhance positive work environment in Federal Universities	2.07	1.15	Disagree
13	TSA enhances opportunities for personal growth of university staff as element of their wellbeing	2.15	0.89	Disagree
14	TSA denies university staff of some basic allowances such as overtime allowance	2.01	1.07	Disagree
Grand Mean/S.D		1.988		Disagree

Note: Strongly Disagree (SD) 1; Disagree (D) 2; Agree (A) 3; and Strongly Agree (SA) 4.

Summary of table 2 revealed that all the mean values were below the criterion mean of 2.50. The grand mean also indicated a mean of 1.988 which is also below the criterion mean of 2.50. The SD ranged between 0.97-1.15 which were around the central mean. Therefore, it was disagreed that the implementation of TSA enhanced management of staff welfare in South Southern Federal Universities of Nigeria.

Test of Hypotheses

H₀₁: There is no significant difference between the mean rating of academic and non-academic staff of the Federal Universities in South Southern on the impact of TSA on Staff Career Development in Federal Universities in South Southern, Nigeria.

Table 3: T-test Statistics of the mean responses of academic and non-academic staff on the impact of TSA on Staff Career Development in Federal Universities, South Southern Nigeria

S/N	Category of Response	N	\bar{X} Mean	SD	t-cal	Alpha	P-value	Decision
14	Academic Staff	367	2.18	0.988	-0.236	0.05	0.863	Accept
	Non Academic Staff	12	2.25	1.055				H0 ₁
15	Academic Staff	367	1.80	0.979	3.911	0.05	0.013	Reject
	Non Academic Staff	12	1.25	0.452				H0 ₁
16	Academic Staff	367	1.97	0.952	-0.643	0.05	0.874	Accept
	Non Academic Staff	12	2.17	1.030				H0 ₁
17	Academic Staff	367	1.84	1.072	1.098	0.05	2.291	Accept
	Non Academic Staff	12	1.58	0.792				H0 ₁
18	Academic Staff	367	2.06	1.004	1.074	0.05	0.842	Accept
	Non Academic Staff	12	1.75	0.965				H0 ₁
19	Academic Staff	367	1.96	0.99	1.485	0.05	0.337	Accept
	Non Academic Staff	12	1.67	0.65				H0 ₁
20	Academic Staff	367	1.85	0.83	1.756	0.05	0.528	Accept
	Non Academic Staff	12	1.50	0.67				H0 ₁
21	Academic Staff	367	2.01	0.884	1.845	0.05	0.318	Accept
	Non Academic Staff	12	1.75	0.452				H0 ₁
Average P- value							0.758	Accept H0 ₁

Okparaibea's field work, 2024

The analysis of **Table 3** shows no significant difference in all the items as presented in the table above, except in item 15 where the p – value stood at 0.013 against the alpha value of 0.05. Since the p – value is lower than the alpha value, it thereby rejects the null hypothesis of no significant difference. Therefore, out of the 8 items raised in the table 14, 16, 17, 18, 19, 20, and 21, 7 items were upheld while only item 15 is rejected. The Average p -value indicated 0.758 that is greater than alpha value of 0.05, hence upholding the null hypothesis to this effect.

H₀₂: There is no significant difference between the mean rating of academic and non-academic staff of the Federal Universities in South Southern on the impact of TSA on Staff Welfare Management in Federal Universities in South Southern Nigeria.

Table 4: T-test Statistical of the mean responses of academic and non-academic staff on the impact of TSA on Staff Welfare Management in Federal Universities, South Southern Nigeria

S/N	Category of Response	N	\bar{X}	SD	t-cal	Alpha	P-value	Decision
			Mean					
22	Academic Staff	367	1.85	0.978	2.144	0.05	0.169	Accept
	Non Academic Staff	12	1.42	0.669				H0 ₁
23	Academic Staff	367	2.07	1.001	0.290	0.05	0.191	Accept
	Non Academic Staff	12	2.00	0.853				H0 ₁
24	Academic Staff	367	1.82	0.936	3.221	0.05	0.076	Accept
	Non Academic Staff	12	1.33	0.492				H0 ₁
25	Academic Staff	367	2.08	1.151	1.567	0.05	0.212	Accept
	Non Academic Staff	12	1.67	0.888				H0 ₁
26	Academic Staff	367	2.14	0.885	-0.665	0.05	0.557	Accept
	Non Academic Staff	12	2.33	0.985				H0 ₁
27	Academic Staff	367	2.01	1.075	0.312	0.05	0.809	Accept
	Non Academic Staff	12	1.92	1.00				H0 ₁
Average <i>p- value</i>							0.336	Accept
								H0 ₁

Okparaibea's field work, 2024

The analysis of Table 4 shows that there is no significant difference in the mean opinion of academic and non-academic staff of South Southern Federal Universities when it comes to impact of TSA on management of staff welfare in South –South Federal Universities. Based on the data presented, it was discovered that all the p – values were above the alpha value of 0.05. Therefore, the null hypothesis of no significant difference was accepting. The average p -value was 0.336 which is greater than the alpha value of 0.05, hence, upheld the views of the respondents that TSA does not promote effective management of staff welfare in South Southern Federal Universities.

Discussion of Findings

This study determine the impact of the TSA policy on the career development and welfare management of staff in federal universities within the South Southern region of Nigeria. The data were collected and analysed based on the two research questions and two null hypotheses raised in the study. The finding of the study revealed that TSA implementation in South Southern Federal Universities does not promote staff career development. Areas of career development emphasized in the context of this study include: staff professional training opportunities; improvement in job career prospect; opportunities for hitch-free transfer of service; transparency in performance appraisal of staff, promotion of career planning, succession planning in human resources management of universities; better mechanism for simulation in skill development to suit emergencies and enhancement of new knowledge and innovation. The null hypothesis that guided these views show no significant difference in the mean opinion of academic and non-academic staff of South-South Federal Universities. These findings are in consonance with the findings of Festus and Olajide (2017) which revealed clearly that career development is one of the prerequisite for employees' efficient management in an organization, hence became highly indispensable in ensuring employees high level of output in our institutions of learning. Festus and Olajide (2017) pointed out that poor output from the various work in public institutions has been attributed to poor level of career development available for workers.

In addition, Mathias and Jackson (2011) gave a clarification on organization – centered career planning and maintained that it focuses on a well –planned career development programme which entails talent management, performance appraisal, development activities, opportunities for transfer and promotion, planning and succession. In an earlier observation, Duze (2012) attributed the poor performance of workers to lack of effective career development in government owned institutions. The author advised that workers should be afforded the opportunity to improve on their career based on different career-based programs through the implementation of TSA in our various institutions. Although this study was not centered in South South geopolitical zone of Nigeria, it lends credence to the findings of this study on the indispensability of the effective implementation of TSA as it relates to career development of staff in the Federal higher institutions of learning in South – South, Nigeria.

The finding of the study also revealed that TSA does not promote staff welfare management as presented by the Federal government policy. The aspects of staff welfare management in focus are providing for more harmonious relationship between university staff and government; minimizing irregularity in staff salary payment, providing more chances for the payment of incentives; enhance positive work environment; enhance opportunities for personal growth and provide university staff of some basic allowances such as overtime allowances. The hypotheses associated to these findings showed no significant difference in the mean opinion of academic and non-academic staff as it relates to impact of TSA on staff welfare management.

Therefore, findings aligned with the observation of Akindele (2016) who opined that staff welfare encompasses a broad range of benefits and services that an employer may offer to its employees. The author went further to x-ray employees' welfare packages to include health insurance, dental insurance, and paid-time off among others. The author further noted that employees' welfare can also include on-site daycare, fitness centers and subsidized meals. It was advised through these observations that workers welfare, especially workers insurance packages should be provided for through government policies (like the TSA). Although the study did not focus on the TSA implementation, but it lends credence to the findings of the present on the need to manage TSA for ensuring employees' welfare package in Federal Universities, especially South Southern Federal Universities, Nigeria.

Conclusion

The study revealed critical insights into the practical implications of TSA implementation in South–South Federal Universities, particularly in relation to staff career development and welfare management. The findings clearly indicate that the centralisation of university funds through TSA has resulted in bureaucratic bottlenecks that hinder timely access to financial resources necessary for capacity-building initiatives, training programs, conference sponsorships, research grants, and staff promotions. The rigidity and lack of flexibility associated with TSA have significantly constrained the ability of university management to independently and efficiently support the career progression of academic and non-academic staff.

However, the TSA framework, while designed to curb corruption and ensure financial transparency, has inadvertently weakened the operational autonomy of universities to address the welfare needs of their staff. Delays in disbursement of salaries, allowances, and other entitlements have become recurrent challenges. Welfare schemes such as housing, health insurance, and staff support services are inadequately funded and poorly managed due to the limitations imposed by the TSA policy as implemented by the Federal Government. The researcher concluded that there is a misalignment between the original objectives of the TSA policy and the lived realities within federal universities, especially regarding human resource development and staff wellbeing. While the TSA has been instrumental in financial accountability, it appears to have been implemented at the cost of staff morale, productivity, and institutional efficiency.

Recommendation

Based on the findings of the study, the following recommendations are proposed:

1. The Federal Government should initiate a comprehensive review of the TSA policy with specific attention to the peculiar operational and developmental needs of federal universities. This review should aim to create flexible financial windows or exceptions that support timely investment in staff career development and welfare.
2. The Universities should be allowed to operate autonomous sub-accounts within the TSA framework for strategic human resource and welfare programs. These sub-accounts can be monitored for accountability but should allow universities some discretion in fund allocation and disbursement.
3. Finally, an independent monitoring and evaluation (M&E) body should be established to periodically assess the impact of TSA on university administration and staff welfare, with a mandate to recommend real-time policy adjustments.

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